

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF MISSOURI

UNITED STATES OF AMERICA, )  
                                  )  
Plaintiff,                    )  
                                  )  
v.                             )                                    Civil Action No. 13-2194-CEJ  
                                  )  
GERALD McPEEK, et al.,     )  
                                  )  
Defendants.                 )  
                                  )  
\_\_\_\_\_

AMENDED AGREED JUDGMENT BETWEEN THE UNITED STATES  
AND DEFENDANTS GERALD McPEEK AND THERESA  
McPEEK ON ALL COUNTS OF THE UNITED STATES' COMPLAINT

IT IS HEREBY STIPULATED AND AGREED between plaintiff United States and defendants Gerald McPeek and Theresa McPeek, through their respective undersigned counsel, that judgment shall be entered on counts I through III of the United States' complaint as set forth below.

1. Judgment shall be entered in favor of plaintiff United States and against defendant Gerald McPeek on count I of the United States' complaint in the amount of \$1,334,877.38 (relating to Gerald McPeek's federal income tax liabilities for tax years ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, and December 31, 2007, and relating to civil tax penalties pursuant to 26 U.S.C. § 6651(f) for tax years ending December 31, 1998, December 31, 1999, and December 31, 2000), plus statutory additions and interest accruing according to law from March 31, 2014, until fully paid.

2. Judgment shall be entered in favor of plaintiff United States and against defendant Theresa McPeek on count II of the United States' complaint in the amount of \$1,070,606.94 (relating to defendant Theresa McPeek's federal income tax liabilities for tax years ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, and December 31, 2007, plus statutory additions and interest accruing according to law from March 31, 2014, until fully paid.

3. Judgment shall be entered in favor of the United States on count III of the complaint against defendants Gerald McPeek and Theresa McPeek as follows:

(a) The federal tax liens, described in paragraphs 24 and 25 of the United States' complaint, are valid and subsisting liens that attached to all property and rights to property of Gerald McPeek and Theresa McPeek pursuant to 26 U.S.C. §§ 6321 and 6322, including the parcels of real property, comprised of adjoining buildings, located at 4137 Mexico Road and 4139 Mexico Road, St. Peters, Missouri with the following legal description:

UNITS 7 AND 8 OF LINJAN BUILDING NO. 2, AS PER PLAT THEREOF  
RECORDED IN PLAT BOOK 21 PAGE 197 OF THE ST. CHARLES  
COUNTY RECORDS, TOGETHER WITH THE UNDIVIDED SHARE OF  
COMMON ELEMENTS THERETO BELONGING, ALL ACCORDING TO  
AND MORE PARTICULARLY DESCRIBED IN LINJAN BUILDING NO. 2  
DECLARATION OF CONDOMINIUM BY-LAWS AND RESTRICTIONS  
RECORDED IN BOOK 896 PAGE 1180 OF THE ST. CHARLES COUNTY  
RECORDS.

ADDRESS: 4137 MEXICO ROAD AND 4139 MEXICO ROAD;

(b) The federal tax liens shall be enforced against the real property located at 4137 Mexico Road and 4139 Mexico Road, St. Peters, Missouri and the property shall be sold pursuant further order of the Court.

RICHARD G. CALLAHAN  
United States Attorney

CAROLINE D. CIRAOLO  
Acting Assistant Attorney General  
Tax Division

/s/ LaQuita Taylor-Phillips  
LaQuita Taylor-Phillips  
Trial Attorney  
Tax Division  
U.S. Department of Justice  
Post Office Box 7238  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 305-7945  
Facsimile: (202) 514-6770  
E-mail: [LaQuita.Taylor-Phillips@usdoj.gov](mailto:LaQuita.Taylor-Phillips@usdoj.gov)  
Counsel for the United States

/s/ Harry Charles  
Harry Charles  
Charles Law Office  
230 South Bemiston Avenue  
Suite 730  
St. Louis, Missouri 63105  
Telephone: (314) 862-7900  
Facsimile: (314) 862-6121  
E-mail: [hcharlesatty@aol.com](mailto:hcharlesatty@aol.com)  
Counsel for Gerald and Theresa McPeek  
TAMMY DICKINSON  
United States Attorney

THE FOREGOING STIPULATION IS HEREBY APPROVED AND SO-ORDERED  
THIS 28<sup>th</sup> DAY OF October, 2015. THE CLERK SHALL ENTER  
JUDGMENT ACCORDINGLY.

Carol E. Jackson  
THE HONORABLE CAROL E. JACKSON  
UNITED STATES DISTRICT JUDGE

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. ) Case No. 4:13-cv-02194-CEJ  
 )  
GERALD McPEEK, et al. )  
 )  
Defendants. )  
\_\_\_\_\_

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on October 27, 2015, I filed the UNITED STATES' UNOPPOSED MOTION FOR AN AMENDED JUDGMENT AND ORDER OF SALE, Proposed ORDER, and Proposed AMENDED AGREED JUDGMENT BETWEEN THE UNITED STATES AND DEFENDANTS GERALD McPEEK AND THERESA McPEEK ON ALL COUNTS OF THE UNITED STATES' COMPLAINT with the Clerk of Court using the ECF system, which will send notification of such filing to the following:

Harry Charles  
Charles Law Office  
230 South Bemiston Avenue  
Suite 730  
St. Louis, Missouri 63105

Robert E. Hoeynck  
Assistant County Counselor  
100 North Third Street, Suite 216  
St. Charles, Missouri 63301

\s\ LaQuita Taylor-Phillips  
LAQUITA TAYLOR-PHILLIPS  
Trial Attorney  
Tax Division, U.S. Department of Justice  
Post Office Box 7238, Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 305-7945  
Facsimile: (202) 514-6770  
Email: LaQuita.Taylor-Phillips@usdoj.gov